

agricultural property as a separate and distinct class remains which means, in effect I think, that what will continue down through the years would be exactly the same system as being put in place for 1985, and this is not the intent of the Legislature. Our intent, everybody's intent, as I understand it, is to merely make agricultural property a separate valuation for a one year period while we settle the problem this year. So what I have done is a very simple amendment, I took the language that simply says that agricultural land is a separate class, and at the end of that, or in the middle of that, I said it is a separate class for the year 1985 only which means then that in the event that we fail to reach a solution this year to the problem, then agricultural property will be valued like all other property, and that is what I have understood to be the intent of this particular bill. That is the amendment, Mr. Speaker.

PRESIDENT: Senator Vard Johnson.

SENATOR V. JOHNSON: Well, Mr. President, members of the body, I do rise in opposition to Senator Beutler's amendment. I understand precisely what Senator Beutler is arguing. He looked at LB 30 as being the one year temporary solution to the valuation issue that came upon us last year as a result of the Kearney Holiday Inn decision and as a result of the passage of Amendment 4. And without any question, LB 30 has been represented to this body as the one year temporary solution. It has been represented by Senator Carsten and Senator Hefner and by the Revenue Committee and by myself and the like and it is very clear from the drafting of LB 30 that it is designed to use for 1985 to simply use the existing land valuation manual, that is, the land valuation manual that was first promulgated in 1980. That will be the valuation tool. Now Senator Beutler says that the problem that I have with LB 30 is that LB 30 not only says that for one year only shall a certain land valuation manual be used but it also says that from this time forward agricultural and horticultural land shall always be valued and classified differently. It says that or shall be a class in and of itself, it says that. I understand that. I personally don't have any misgiving about that. Even if that is a permanent situation, I don't have any misgiving about that. So it is classified differently. The question is, notwithstanding its different classification, how shall it be valued, and in the absence